

City of Rollingwood, Texas
Balance Sheet
As of 2/28/2021

	General Fund	Water Fund	Street Maintenance Fund	POLICE FUND	Waste Water Fund	Court Security Fund	Court Technology Fund	Court Efficiency Fund	Debt Service Fund Series 2014	Debt Service Fund Series 2012	Drainage Fund	Debt Service Fund Series 2019	Debt Service Fund Series 2020	Total	
ASSETS															
Current Assets															
1000	Operating Cash	1,976,753.90	460,474.59	224,572.84	0.00	399,922.81	7,298.17	7,967.54	114.31	154,887.87	289,470.69	(32,053.07)	243,562.78	291,062.26	4,004,034.69
1004	Police Fund Cash	0.00	0.00	0.00	3,315.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,315.13
1006	Cash-Cap Proj SR2014GO Streets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1007	Cash-DS SR2014 GO Streets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.34)	0.00	0.00	0.00	0.00	0.00	(1.34)
1009	Cash-DS SR2014 Water Improv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.34	0.00	0.00	0.00	0.00	0.00	1.34
1011	Petty Cash - Court	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
1014	Cash - Tax Notes	2,003,453.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,003,453.26
1016	Merchant Accct Cash	1,127.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,127.45
1018	Cash - Development Svcs	95,744.03	1,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,325.96
1030	Tex-Pool	173,891.86	60,228.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	536,048.13
1131	Net Pension Asset	0.00	(55,780.08)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(111,560.16)
1141	Deferred Outflows of Resources	0.00	28,973.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,947.28
1142	Deferred Outflows - OPEB	0.00	667.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,335.60

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1200	Accounts Receivable	112.95	88,059.27	0.00	84,293.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	172,465.57	
1205	Allows for Uncollectibles	0.00	(7,300.00)	0.00	(9,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,300.00)	
1207	Grants Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1213	Live Oak Mira Vista PUD	0.00	0.00	0.00	805.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	805.97	
1215	Other Receivables (Water)	0.00	0.00	0.00	(2,421.22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,421.22)	
1216	Mira Vista PUD Receivable	0.00	0.00	0.00	1,043.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,043.95	
1217	Cancor PUD Receivable	0.01	0.00	0.00	(0.07)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.06)	
1218	Endeavor PUD Receivable	0.00	0.00	0.00	(0.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.02)	
1219	Restitution Receivable	0.00	0.00	0.00	921.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	921.33	
1230	Taxes Receivable - General	22,116.86	0.00	0.00	0.00	0.00	0.00	0.00	15,934.71	0.00	0.00	0.00	0.00	39,051.57	
1250	Allowance For Losses	0.00	(4,500.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,500.00)	
1350	Sales Tax Receivable	100,078.61	0.00	22,335.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	122,413.70	
1370	Prepaid Expense Item	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Total Current Assets	4,373,528.93	572,073.63	246,907.93	3,315.13	752,987.25	7,298.17	7,967.54	114.31	171,822.58	289,470.69	(51,353.07)	243,562.78	291,062.26	6,908,758.13

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Plant & Equipment															
1600	Systems	1,885,140.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,885,140.74	
	Water														
1601	Water Line Improvements	1,799,149.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,799,149.92	
	W/M/W														
1605	Imp.BGR	561,036.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	561,036.56	
1606	Cap.Imp Backflow	92,420.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92,420.00	
1610	Accum Depreciation	(1,709,116.58)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,709,116.58)	
1614	Construction In Progress	0.00	0.00	0.00	43,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,000.00	
1615	Water Line Improvements	0.00	0.00	0.00	194,039.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	194,039.50	
1616	Wastewater System	0.00	0.00	0.00	12,262,665.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,262,665.58	
1620	Equipment	27,951.36	0.00	0.00	99,957.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,908.58	
1621	Computer	0.00	1,726.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,726.00	
1628	Accum Deprec - Maint & Office	(37,361.43)	0.00	0.00	(1,302,796.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,340,157.54)	
1630	Accum Deprec - Equipment	0.00	0.00	0.00	(1,126,880.80)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,126,880.80)	
	Total Plant & Equipment	0.00	2,620,946.57	0.00	10,169,985.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,790,931.96	
	Total Assets	4,373,528.93	3,193,020.20	246,907.93	3,315.13	10,922,972.64	7,298.17	7,967.24	114.31	171,822.58	289,470.69	(31,333.07)	243,562.78	291,062.26	19,699,690.09
	LIABILITIES & RESERVES														
	Current Liabilities														

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2000	Accounts Payable (85.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(85.65)
2003	Accounts Payable - Vendor 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	Accounts Payable Other 9,575.14	(377.65)	0.00	0.00	(2,301.32)	0.00	23.33	0.00	0.00	0.00	1,965.00	0.00	0.00	8,884.50
2010	Health Insurance (17,024.28)	(4,269.39)	0.00	0.00	(4,377.98)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(25,671.65)
2012	Auto Insurance (1.63)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.63)
2015	Economic Development Sales Tax 457 BE 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	Pretax 5,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,800.00
2020	Federal W/H Tax 209.47	0.00	0.00	0.00	(2.09)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	207.38
2030	Unemployment Tax Liability (1,239.59)	(194.89)	0.00	0.00	(530.24)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,964.72)
2035	Social Security/Medicare Tax 670.75	(405.78)	0.00	0.00	(68.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196.84
2050	Appearance Bond Reserve (738.54)	0.00	0.00	0.00	0.00	(9.00)	(16.00)	0.00	0.00	0.00	0.00	0.00	0.00	(763.54)
2055	Appearance Vendor Reserve (4.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4.37)
2060	Traffic Fine Reserve 7,544.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,544.42
2070	Deferred Revenues 12,646.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,646.02

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2080	Retirement W/field	13,541.15	(436.73)	0.00	0.00	15.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,119.85
	TMRBS													
2090	Deferred Revenue-Paving Assess	0.00	0.00	0.00	323.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	323.48
2100	Meter Service Deposits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2110	Absence Pay Compensated	163.00	10,449.66	0.00	10,449.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,062.32
2115	Salaries Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2117	Unclaimed Property	153.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153.97
2119	Restrict Cov Amend 2805 Pickewi	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
2120	Bonds Payable-SR2014 Water Imp	0.00	(146,934.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(146,934.00)
2121	Bond Premium-SR2014 Water Impr	0.00	911,635.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	911,635.76
2122	Accrued Interest Payable	0.00	4,166.19	0.00	66,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,216.19
2124	Bonds Payable-SR2012A	0.00	0.00	0.00	1,190,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,190,000.00
2129	Friends of the Park	2,966.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,966.01
2131	Donation	(603.28)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(603.28)
2132	My Park Day	1,209.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,209.30

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2133	Animal Waste Station	97.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97.77
2134	Bicycle Rack	760.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	760.00
2135	Bonds Payable-2019 Refunding	0.00	0.00	0.00	9,295,568.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,295,568.23
2136	Bond Premium-2019 Refunding	0.00	0.00	0.00	588,635.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	588,635.30
2137	Park Pat Pavers	1,738.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,738.23
2138	Tax Notes Payable-SR 2020	2,065,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,065,000.00
2139	Deferred Revenue - LEOSE Funds	1,116.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,116.22
2140	Deferred Inflows of Resources	0.00	3,546.72	0.00	3,546.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,093.44
2141	Res Storm Discha Permit-Zone 7	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	131,199.75	0.00	0.00	0.00	131,199.75
2142	Res Storm Discha Permit-Zone 8	0.00	299.28	0.00	299.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	598.56
2143	Res Storm Discha Permit-Zone 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500.00	0.00	0.00	0.00	3,500.00

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2144	Res Storm Discha Permit-Zone 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,384.00	0.00	0.00	37,384.00
2145	OPEB Liability	0.00	5,196.96	0.00	0.00	5,196.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,393.92
2250	Deferred Tax Rev-Delinquent Tx	22,116.86	0.00	0.00	0.00	0.00	0.00	0.00	16,934.71	0.00	0.00	0.00	0.00	39,051.57
2400	Liab Pay from Rest Assets	0.00	159,235.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159,235.76
2425	Bldg & Misc Deposits	3,500.00	1,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,250.00
	Total Current Liabilities	2,131,610.97	943,661.89	0.00	0.00	11,152,805.30	7.33	0.00	16,934.71	0.00	174,048.75	0.00	0.00	14,419,059.95
	LIABILITIES & RESERVES	2,131,610.97	943,661.89	0.00	0.00	11,152,805.30	7.33	0.00	16,934.71	0.00	174,048.75	0.00	0.00	14,419,059.95
	FUND EQUITY													
3000	Unapprop Fund Balance	2,531,254.89	873,071.56	247,118.03	16,657.51	(43,488.09)	3,685.92	0.00	(4,024.32)	(12,212.74)	(197,031.47)	(5,900.44)	0.00	3,409,130.85
3030	Amounts Trp Be Provided For	(1,289,474.90)	0.00	0.00	0.00	(105,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,394,474.90)
3450	Reserve for Court Technology	0.00	0.00	0.00	(13,342.38)	0.00	(4,143.00)	8,376.15	0.00	0.00	0.00	0.00	0.00	(9,109.23)
3451	Reserve for Court Security	0.00	0.00	0.00	0.00	(223,174.14)	15,320.85	0.00	0.00	0.00	0.00	0.00	0.00	(207,853.29)

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3452	Reserve for Court Efficiency	0.00	0.00	0.00	0.00	0.00	0.00	114.31	0.00	0.00	0.00	0.00	0.00	114.31	
3600	Invest in FA Net Related Debt Under	0.00	1,370,975.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,370,975.17	
	Total FUND EQUITY	1,000,137.97	3,311.58	(210.19)	0.00	(1,330.69)	(412.94)	0.00	138,912.19	301,683.43	(28,370.32)	249,463.22	291,062.26	1,974,914.23	
		2,241,917.96	2,240,358.31	246,907.93	3,315.13	(229,332.66)	7,307.17	7,960.21	114.31	154,887.87	289,470.69	(22,5401.82)	243,562.78	291,062.26	5,280,630.14
	TOTAL LIABILITIES & FUND BALANCE	(4,373,528.93)	(3,193,020.20)	(246,907.93)	(3,315.13)	(10,922,972.64)	(7,298.17)	(7,967.54)	(114.31)	(171,822.58)	(289,470.69)	51,353.07	(243,562.78)	(291,062.26)	(19,699,690.09)